Kwazulu-Natal: eThekwini(ETH) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Financial Performance										
Property rates	3 830 709	3 918 685	4 243 653	4 212 852	4 345 552	4 345 552	7 656 161	4 620 707	4 932 164	5 290 310
Service charges	5 488 458	6 327 352	7 863 974	10 483 983	10 507 890	10 507 890	19 329 374	12 248 267	14 488 609	17 450 288
Investment revenue	462 474	539 200	187 933	169 023	213 245	213 245	240 453	227 445	242 285	242 730
Transfers recognised - operational	1 447 480	1 837 009	1 483 128	1 595 398	1 746 611	1 746 611	3 077 786	1 899 750	1 862 935	2 049 192
Other own revenue	2 057 798	2 399 167	2 832 231	2 078 272	2 024 284	2 024 284	5 123 030	2 387 190	2 680 369	2 609 015
Total Revenue (excluding capital transfers and contributions)	13 286 919	15 021 413	16 610 919	18 539 528	18 837 581	18 837 581	35 426 803	21 383 360	24 206 362	27 641 535
Employee costs	3 235 690	4 089 007	4 540 518	5 005 002	5 041 739	5 041 739	9 333 323	5 337 350	5 792 391	6 231 731
Remuneration of councillors	59 033	69 671	73 969	74 596	74 596	74 596	143 996	79 705	83 653	87 798
Depreciation & asset impairment	888 162	1 060 719	1 079 106	1 428 494	1 428 420	1 428 420	2 686 606	1 639 561	1 721 520	1 721 997
Finance charges	606 605	685 485	480 942	889 490	1 111 636	1 111 636	1 478 344	1 201 768	1 402 929	1 488 399
Materials and bulk purchases	2 915 858	3 649 337	4 531 944	5 734 108	5 744 998	5 744 998	10 274 883	6 942 406	8 685 859	11 142 290
Transfers and grants	115 828	93 254	149 977	159 516	167 119	167 119	270 340	166 319	168 434	175 844
Other expenditure	3 416 480	4 841 903	6 029 358	5 212 728	5 236 934	5 236 934	9 093 848	6 099 492	6 220 582	6 690 852
Total Expenditure	11 237 655	14 489 375	16 885 815	18 503 935	18 805 442	18 805 442	33 281 340	21 466 600	24 075 368	27 538 910
Surplus/(Deficit)	2 049 265	532 038	(274 895)	35 593	32 139	32 139	2 145 463	(83 240)	130 994	102 625
Transfers recognised - capital	1 943 854	2 031 769	2 271 869	2 070 420	2 046 646	2 046 646	1 527 716	2 200 491	2 489 911	2 169 968
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3 993 119	2 563 807	1 996 974	2 106 013	2 078 785	2 078 785	3 673 179	2 117 251	2 620 905	2 272 593
Share of surplus/ (deficit) of associate	-	-	5 238	-	11 900	11 900	3 521	-	-	-
Surplus/(Deficit) for the year	3 993 119	2 563 807	2 002 212	2 106 013	2 090 686	2 090 686	3 676 700	2 117 251	2 620 905	2 272 593
Capital expenditure & funds sources										
Capital expenditure	**4 724 583**	5 827 764	6 509 183	5 370 572	5 125 772	5 125 772	7 086 227	5 097 529	5 213 560	6 475 822
Transfers recognised - capital	**2 819 011**	2 206 655	2 299 383	2 425 990	2 046 646	2 046 646	1 074 106	2 499 431	2 777 390	2 423 865
Public contributions & donations	**-**	-	-	-	-	-	904 126	-	-	-
Borrowing	**899 030**	951 050	1 000 000	-	-	-	2 000 000	-	-	-
Internally generated funds	**1 006 542**	2 670 058	3 209 800	2 944 582	3 079 126	3 079 126	3 107 995	2 598 098	2 436 170	4 051 957
Total sources of capital funds	**4 724 583**	5 827 764	6 509 183	5 370 572	5 125 772	5 125 772	7 086 227	5 097 529	5 213 560	6 475 822
Financial position										
Total current assets	**9 006 900**	8 277 577	8 034 749	9 611 795	9 566 988	9 566 988	100 606	10 868 007	11 722 433	10 623 152
Total non current assets	**17 683 503**	24 690 770	30 158 638	33 953 041	33 953 041	33 953 041	380 255	35 804 694	38 358 318	42 498 828
Total current liabilities	**6 248 145**	7 083 605	7 195 763	9 393 036	9 155 886	9 155 886	85 905	6 884 618	7 099 609	7 374 539
Total non current liabilities	**6 488 879**	7 511 254	10 048 230	11 824 709	12 049 223	12 049 223	132 010	13 760 859	15 116 880	16 360 980
Community wealth/Equity	**13 953 379**	18 373 488	20 949 394	22 347 091	22 314 920	22 314 920	262 947	26 027 224	27 864 261	29 386 461
Cash flows										
Net cash from (used) operating	**1 919 088**	4 535 571	3 918 438	3 316 080	3 076 697	3 076 697	3 483 271	4 476 143	(6 317 890)	3 827 805
Net cash from (used) investing	**(1 206 975)**	(7 079 796)	(5 491 021)	(5 301 929)	(5 057 178)	(5 057 178)	(3 514 777)	(5 093 108)	(5 230 149)	(6 527 551)
Net cash from (used) financing	**409 918**	758 814	2 729 213	1 868 363	2 092 877	2 092 877	1 403 659	1 401 173	1 264 431	1 172 549
Cash/cash equivalents at the year end	**4 762 419**	2 977 008	1 440 863	2 717 217	2 947 098	2 947 098	3 083 404	4 113 757	(6 169 852)	(7 697 049)
Cash backing/surplus reconciliation										
Cash and investments available	**5 310 348**	3 840 587	1 767 907	2 717 218	2 947 096	2 947 096	23 502	4 113 757	4 510 773	2 983 576
Application of cash and investments	**3 927 429**	4 468 509	3 452 919	4 341 479	6 078 508	6 078 508	36 426	3 542 429	4 842 799	3 320 975
Balance - surplus (shortfall)	**1 382 919**	(627 922)	(1 685 012)	(1 624 261)	(3 131 412)	(3 131 412)	(12 924)	571 328	(332 025)	(337 399)
Asset management										
Asset register summary (WDV)	**4 724 583**	5 827 764	6 509 183	39 646 418	5 125 772	5 125 772	7 086 227	44 196 123	44 230 193	45 491 980
Depreciation & asset impairment	**888 162**	1 060 719	1 079 106	1 428 494	1 428 420	1 428 420	2 686 606	1 639 561	1 721 520	1 721 997
Renewal of Existing Assets	**-**	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	**-**	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	**178 624**	258 311	1 128 804	1 138 299	880 148	880 148	1 138 794	1 308 048	1 430 259	1 561 839
Revenue cost of free services provided	**254 354**	1 113 707	2 115 160	2 195 451	2 195 451	2 195 451	2 245 564	2 470 504	2 671 979	2 899 328
Households below minimum service level										
Water:	33	17	82	1	1	1	1	-	-	-
Sanitation/sewerage:	154	181	221	72	72	72	129	148	144	137
Energy:	340	343	340	341	341	341	341	345	358	371
Refuse:	-	-	-	-	-	-	-	-	-	-

Kwazulu-Natal: eThekwini(ETH) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published Figu

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue - Standard										
Governance and Administration		**5 551 475**	**6 607 640**	**5 681 260**	**6 260 838**	**6 630 761**	**6 630 761**	**7 537 358**	**8 372 098**	**8 851 480**
Executive & Council		1 649	17 924	4 576	2 199	3 540	3 540	2 221	1 806	1 526
Budget & Treasury Office		5 250 433	6 322 153	5 433 755	6 047 312	6 419 371	6 419 371	7 294 948	8 157 214	8 651 681
Corporate Services		299 393	267 563	242 928	211 326	207 850	207 850	240 189	213 079	198 273
Community and Public Safety		**1 777 165**	**1 453 243**	**1 651 060**	**1 317 935**	**1 324 711**	**1 324 711**	**1 194 854**	**1 326 583**	**1 005 956**
Community & Social Services		83 275	27 959	32 571	25 022	33 691	33 691	34 434	106 852	189 130
Sport And Recreation		44 435	34 231	87 295	18 894	23 144	23 144	32 729	33 460	34 121
Public Safety		127 540	161 691	88 276	171 320	171 320	171 320	106 152	110 545	115 044
Housing		1 479 901	1 200 070	1 392 085	1 060 553	1 054 410	1 054 410	976 913	1 028 546	618 147
Health		42 013	29 292	50 833	42 146	42 146	42 146	44 627	47 180	49 513
Economic and Environmental Services		**1 479 255**	**1 570 970**	**2 255 835**	**1 077 344**	**963 838**	**963 838**	**949 302**	**791 690**	**724 644**
Planning and Development		1 288 404	947 139	1 126 655	333 518	279 795	279 795	334 894	261 171	227 633
Road Transport		190 321	607 003	1 119 064	736 824	673 689	673 689	610 871	526 840	493 185
Environmental Protection		530	16 828	10 115	7 002	10 354	10 354	3 538	3 679	3 826
Trading Services		**6 365 090**	**7 356 921**	**9 220 142**	**11 880 126**	**11 891 222**	**11 891 222**	**13 823 053**	**16 101 889**	**19 136 144**
Electricity		3 968 493	4 958 699	6 155 480	7 623 380	7 624 011	7 624 011	9 128 429	11 098 292	13 798 704
Water		1 828 085	1 867 257	2 101 297	2 632 568	2 635 273	2 635 273	2 970 928	3 165 807	3 337 455
Waste Water Management		313 097	286 887	411 645	989 102	989 261	989 261	1 052 608	1 126 741	1 224 231
Waste Management		255 415	244 078	551 721	635 076	642 676	642 676	671 088	711 050	775 754
Other	4	**57 788**	**64 407**	**74 491**	**73 705**	**73 697**	**73 697**	**79 282**	**104 012**	**93 280**
Total Revenue - Standard	2	**15 230 774**	**17 053 182**	**18 882 789**	**20 609 948**	**20 884 228**	**20 884 228**	**23 583 851**	**26 696 273**	**29 811 503**
Expenditure - Standard										
Governance and Administration		**1 693 386**	**2 565 038**	**2 297 311**	**2 530 874**	**2 650 638**	**2 650 638**	**2 859 716**	**3 122 406**	**3 267 051**
Executive & Council		202 384	175 600	190 852	202 699	204 272	204 272	215 711	226 104	237 950
Budget & Treasury Office		815 767	1 449 052	1 109 233	1 200 993	1 321 635	1 321 635	1 363 321	1 553 637	1 671 526
Corporate Services		675 235	940 386	997 226	1 127 183	1 124 732	1 124 732	1 280 685	1 342 665	1 357 575
Community and Public Safety		**2 077 108**	**2 883 822**	**3 774 677**	**3 132 197**	**3 274 225**	**3 274 225**	**3 168 580**	**3 332 324**	**3 611 253**
Community & Social Services		385 316	377 416	438 297	537 729	541 623	541 623	571 133	604 041	644 625
Sport And Recreation		508 516	548 776	696 206	863 796	906 308	906 308	847 329	913 442	986 161
Public Safety		591 649	693 659	808 556	984 173	1 021 537	1 021 537	1 106 335	1 162 710	1 263 686
Housing		368 531	1 034 554	1 568 222	442 639	501 122	501 122	450 359	481 722	521 309
Health		223 096	229 416	263 397	303 861	303 636	303 636	193 425	170 409	195 472
Economic and Environmental Services		**1 415 900**	**1 554 427**	**2 139 493**	**2 175 891**	**2 074 642**	**2 074 642**	**2 797 662**	**2 708 526**	**2 856 739**
Planning and Development		413 555	438 886	670 949	746 857	695 086	695 086	1 158 740	1 020 741	1 097 943
Road Transport		991 830	1 024 221	1 365 912	1 319 799	1 269 272	1 269 272	1 517 847	1 567 220	1 629 731
Environmental Protection		10 515	91 319	102 632	109 234	110 285	110 285	121 075	120 565	129 064
Trading Services		**6 003 448**	**7 411 467**	**8 582 949**	**10 560 710**	**10 699 460**	**10 699 460**	**12 516 911**	**14 778 137**	**17 659 997**
Electricity		3 181 736	4 157 698	5 262 276	6 581 555	6 582 186	6 582 186	7 966 171	9 871 918	12 499 781
Water		1 738 386	2 013 042	1 867 263	2 388 267	2 531 371	2 531 371	2 846 826	3 097 911	3 248 079
Waste Water Management		565 640	639 774	791 635	811 011	809 297	809 297	904 212	983 993	1 056 893
Waste Management		517 687	600 954	661 776	779 877	776 605	776 605	799 702	824 315	855 243
Other	4	**47 813**	**74 622**	**91 385**	**104 263**	**106 476**	**106 476**	**123 731**	**133 975**	**143 870**
Total Expenditure - Standard	3	**11 237 655**	**14 489 375**	**16 885 815**	**18 503 935**	**18 805 442**	**18 805 442**	**21 466 600**	**24 075 368**	**27 538 910**
Surplus/(Deficit) for the year		**3 993 119**	**2 563 807**	**1 996 974**	**2 106 013**	**2 078 785**	**2 078 785**	**2 117 251**	**2 620 905**	**2 272 593**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: eThekwini(ETH) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source											
Property rates	2	3 662 318	3 723 618	4 093 443	4 062 100	4 194 800	4 194 800	7 447 414	4 470 000	4 781 500	5 139 613
Property rates - penalties and collection charges		168 391	195 067	150 210	150 752	150 752	150 752	208 747	150 707	150 664	150 697
Service charges - electricity revenue	2	3 711 512	4 585 577	5 777 841	7 322 521	7 332 017	7 332 017	13 606 189	8 791 326	10 755 626	13 503 624
Service charges - water revenue	2	1 451 116	1 419 997	1 562 168	2 092 322	2 098 322	2 098 322	3 951 567	2 297 611	2 486 557	2 592 480
Service charges - sanitation revenue	2	65 350	65 633	68 187	590 963	590 963	590 963	848 620	651 125	706 170	761 749
Service charges - refuse revenue	2	140 034	149 972	343 263	359 984	367 584	367 584	718 195	390 612	416 548	460 677
Service charges - other		120 445	106 174	112 516	118 194	119 004	119 004	204 802	117 594	123 707	131 758
Rental of facilities and equipment		147 720	257 739	343 295	382 697	315 793	315 793	633 199	332 574	309 141	350 433
Interest earned - external investments		462 474	539 200	187 933	169 023	213 245	213 245	240 453	227 445	242 285	242 730
Interest earned - outstanding debtors		121 552	150 226	101 914	113 244	99 612	99 612	143 168	92 616	124 398	128 734
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		110 405	139 190	80 143	161 249	164 249	164 249	214 387	99 534	103 374	107 331
Licences and permits		23 785	25 008	28 109	27 408	27 478	27 478	56 095	28 578	29 707	30 900
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		1 447 480	1 837 009	1 483 128	1 595 398	1 746 611	1 746 611	3 077 786	1 899 750	1 862 935	2 049 192
Other own revenue	2	1 584 975	1 795 495	2 199 826	1 370 664	1 394 142	1 394 142	3 999 107	1 789 878	2 086 738	2 004 606
Gains on disposal of PPE		69 360	31 509	78 944	23 010	23 010	23 010	77 073	44 010	27 011	(12 989)
Total Revenue (excl. capital transfers and contributions)		**13 286 919**	**15 021 413**	**16 610 919**	**18 539 528**	**18 837 581**	**18 837 581**	**35 426 803**	**21 383 360**	**24 206 362**	**27 641 535**
Expenditure By Type											
Employee related costs	2	3 235 690	4 089 007	4 540 518	5 005 002	5 041 739	5 041 739	9 333 323	5 337 350	5 792 391	6 231 731
Remuneration of councillors		59 033	69 671	73 969	74 596	74 596	74 596	143 996	79 705	83 653	87 798
Debt impairment	3	375 655	475 891	572 984	359 935	366 322	366 322	389 093	428 429	565 115	599 346
Depreciation and asset impairment	2	888 162	1 060 719	1 079 106	1 428 494	1 428 420	1 428 420	2 686 606	1 639 561	1 721 520	1 721 997
Finance charges		606 605	685 485	480 942	889 490	1 111 636	1 111 636	1 478 344	1 201 768	1 402 929	1 488 399
Bulk purchases	2	2 915 858	3 649 337	4 531 944	5 734 108	5 744 998	5 744 998	10 274 883	6 919 128	8 659 764	11 115 115
Other Materials	8	-	-	-	-	-	-	-	23 278	26 096	27 175
Contractes services		665 897	741 991	817 435	892 543	2 478 920	2 478 920	1 608 653	2 775 831	2 898 034	3 085 815
Transfers and grants		115 828	93 254	149 977	159 516	167 119	167 119	270 340	166 319	168 434	175 844
Other expenditure	4,5	2 371 590	3 621 065	4 582 939	3 959 051	2 390 443	2 390 443	7 032 917	2 894 032	2 756 333	3 004 641
Loss on disposal of PPE		3 338	2 956	56 000	1 200	1 249	1 249	63 184	1 200	1 100	1 050
Total Expenditure		**11 237 655**	**14 489 375**	**16 885 815**	**18 503 935**	**18 805 442**	**18 805 442**	**33 281 340**	**21 466 600**	**24 075 368**	**27 538 910**
Surplus/(Deficit)		**2 049 265**	**532 038**	**(274 895)**	**35 593**	**32 139**	**32 139**	**2 145 463**	**(83 240)**	**130 994**	**102 625**
Transfers recognised - capital		1 943 854	2 031 769	2 271 869	2 070 420	2 046 646	2 046 646	1 527 716	2 200 491	2 489 911	2 169 968
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**3 993 119**	**2 563 807**	**1 996 974**	**2 106 013**	**2 078 785**	**2 078 785**	**3 673 179**	**2 117 251**	**2 620 905**	**2 272 593**
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		**3 993 119**	**2 563 807**	**1 996 974**	**2 106 013**	**2 078 785**	**2 078 785**	**3 673 179**	**2 117 251**	**2 620 905**	**2 272 593**
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**3 993 119**	**2 563 807**	**1 996 974**	**2 106 013**	**2 078 785**	**2 078 785**	**3 673 179**	**2 117 251**	**2 620 905**	**2 272 593**
Share of surplus/ (deficit) of associate	7	-	-	5 238	-	11 900	11 900	3 521	-	-	-
Surplus/(Deficit) for the year		**3 993 119**	**2 563 807**	**2 002 212**	**2 106 013**	**2 090 686**	**2 090 686**	**3 676 700**	**2 117 251**	**2 620 905**	**2 272 593**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.

Kwazulu-Natal: eThekwini(ETH) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure - Standard											
Governance and Administration		**318 673**	**693 050**	**476 468**	**275 472**	**435 548**	**435 548**	**526 268**	**244 756**	**196 802**	**354 000**
Executive & Council		9 601	22 071	16 302	35 000	35 890	35 890	46 253	31 000	16 000	34 000
Budget & Treasury Office		81 431	78 240	124 067	32 050	2 000	2 000	137 418	50 900	69 000	152 000
Corporate Services		227 642	592 739	336 099	208 422	397 658	397 658	342 597	162 856	111 802	168 000
Community and Public Safety		**947 712**	**433 048**	**327 994**	**1 393 036**	**1 298 118**	**1 298 118**	**1 249 107**	**1 638 609**	**1 853 095**	**1 355 822**
Community & Social Services		1 655	19 152	3 004	23 300	32 581	32 581	61 007	15 550	20 810	112 500
Sport And Recreation		90 054	46 806	117 600	144 536	39 219	39 219	89 489	21 770	19 073	22 500
Public Safety		15 028	27 737	63 837	34 000	33 900	33 900	70 692	46 776	11 883	30 000
Housing		822 336	302 721	136 177	1 182 700	1 182 868	1 182 868	1 020 275	1 535 013	1 783 829	1 175 822
Health		18 638	36 632	7 377	8 500	9 550	9 550	7 643	19 500	17 500	15 000
Economic and Environmental Services		**1 977 631**	**2 399 352**	**2 739 478**	**1 291 776**	**1 278 638**	**1 278 638**	**1 745 343**	**1 019 644**	**1 115 448**	**2 052 720**
Planning and Development		1 308 989	1 270 518	1 334 624	326 955	336 257	336 257	333 753	254 233	297 998	480 500
Road Transport		664 570	1 124 221	1 404 853	964 821	942 381	942 381	1 410 297	765 411	817 450	1 572 220
Environmental Protection		4 072	4 614					1 293			
Trading Services		**1 473 518**	**2 297 477**	**2 958 624**	**2 398 288**	**2 104 587**	**2 104 587**	**3 558 657**	**2 186 616**	**2 037 777**	**2 700 280**
Electricity		419 473	561 854	683 238	868 830	772 944	772 944	908 797	886 051	784 328	880 000
Water		622 727	1 242 305	1 709 153	823 067	858 839	858 839	1 824 748	588 935	560 839	712 500
Waste Water Management		345 452	370 774	448 044	598 691	377 496	377 496	696 715	548 630	586 810	1 007 780
Waste Management		85 866	122 545	118 190	107 700	95 308	95 308	128 395	163 000	105 800	100 000
Other		**7 049**	**4 836**	**6 619**	**12 000**	**8 881**	**8 881**	**6 853**	**7 904**	**10 438**	**13 000**
Total Capital Expenditure - Standard	3	**4 724 583**	**5 827 764**	**6 509 183**	**5 370 572**	**5 125 772**	**5 125 772**	**7 086 227**	**5 097 529**	**5 213 560**	**6 475 822**
Funded by:											
National Government		2 819 011	2 206 655	1 375 263	2 425 990	2 046 646	2 046 646	1 074 106	2 499 431	2 777 390	2 423 865
Provincial Government				630 878							
District Municipality											
Other transfers and grants				293 242							
Transfers recognised - capital	4	**2 819 011**	**2 206 655**	**2 299 383**	**2 425 990**	**2 046 646**	**2 046 646**	**1 074 106**	**2 499 431**	**2 777 390**	**2 423 865**
Public contributions and donations	5							904 126			
Borrowing	6	899 030	951 050	1 000 000				2 000 000			
Internally generated funds		1 006 542	2 670 058	3 209 800	2 944 582	3 079 126	3 079 126	3 107 995	2 598 098	2 436 170	4 051 957
Total Capital Funding	7	**4 724 583**	**5 827 764**	**6 509 183**	**5 370 572**	**5 125 772**	**5 125 772**	**7 086 227**	**5 097 529**	**5 213 560**	**6 475 822**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: eThekwini(ETH) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
ASSETS											
Current assets											
Cash		748 593	640 354	389 955	719 502	949 380	949 380	18 205	521 430	487 679	432 791
Call investment deposits	1	4 467 255	2 680 801	1 757 795	2 709 100	2 709 100	2 709 100	25 836	3 900 000	4 300 000	2 800 000
Consumer debtors	1	1 825 726	2 192 971	2 492 460	2 859 357	2 846 529	2 846 529	34 318	2 800 541	2 929 239	3 072 681
Other debtors		1 792 923	2 528 948	3 143 140	3 060 027	2 838 174	2 838 174	19 406	3 348 066	3 682 613	3 966 931
Current portion of long-term receivables		24 533	13 955	27 254	11 304	11 304	11 304	285	22 076	19 868	17 881
Inventory	2	147 870	220 548	224 145	252 505	212 501	212 501	2 556	275 894	303 034	332 868
Total current assets		**9 006 900**	**8 277 577**	**8 034 749**	**9 611 795**	**9 566 988**	**9 566 988**	**100 606**	**10 868 007**	**11 722 433**	**10 623 152**
Non current assets											
Long-term receivables		1 070 764	1 009 675	276 767	969 692	969 692	969 692	3 332	289 644	279 131	186 791
Investments		834 255	1 152 561								
Investment property				296 285	335 276	335 276	335 276	3 907	382 433	416 660	447 928
Investment in Associate				861 588	707 389	707 389	707 389	10 036			
Property, plant and equipment	3	15 778 484	22 528 534	28 399 160	31 316 193	31 316 193	31 316 193	356 990	34 614 015	37 120 727	41 300 961
Agricultural											
Biological											
Intangible				324 838	467 640	467 640	467 640	3 771	407 560	441 862	473 204
Other non-current assets					156 851	156 851	156 851	2 219	111 042	99 938	89 944
Total non current assets		**17 683 503**	**24 690 770**	**30 158 638**	**33 953 041**	**33 953 041**	**33 953 041**	**380 255**	**35 804 694**	**38 358 318**	**42 498 828**
TOTAL ASSETS		**26 690 403**	**32 968 347**	**38 193 387**	**43 564 836**	**43 520 029**	**43 520 029**	**480 862**	**46 672 701**	**50 080 751**	**53 121 980**
LIABILITIES											
Current liabilities											
Bank overdraft	1	739 755	633 129	379 843	711 384	711 384	711 384	20 539	307 673	276 906	249 215
Borrowing	4	278 164	290 772	524 300	624 897	624 897	624 897	5 680	780 065	931 529	1 079 802
Consumer deposits		573 762	664 415	789 263	878 689	878 689	878 689	8 994	906 413	951 914	1 056 965
Trade and other payables	4	4 636 819	5 463 055	5 329 955	7 142 529	6 905 379	6 905 379	50 115	4 856 562	4 905 034	4 954 006
Provisions		19 645	32 234	172 402	35 537	35 538	35 538	576	33 905	34 226	34 551
Total current liabilities		**6 248 145**	**7 083 605**	**7 195 763**	**9 393 036**	**9 155 886**	**9 155 886**	**85 905**	**6 884 618**	**7 099 609**	**7 374 539**
Non current liabilities											
Borrowing		5 044 619	5 779 547	8 150 386	10 068 203	10 292 717	10 292 717	108 652	11 270 509	12 338 980	13 259 178
Provisions		1 444 260	1 731 707	1 897 844	1 756 506	1 756 506	1 756 506	23 358	2 490 350	2 777 900	3 101 802
Total non current liabilities		**6 488 879**	**7 511 254**	**10 048 230**	**11 824 709**	**12 049 223**	**12 049 223**	**132 010**	**13 760 859**	**15 116 880**	**16 360 980**
TOTAL LIABILITIES		**12 737 024**	**14 594 859**	**17 243 993**	**21 217 745**	**21 205 109**	**21 205 109**	**217 915**	**20 645 477**	**22 216 489**	**23 735 519**
NET ASSETS	5	**13 953 379**	**18 373 488**	**20 949 394**	**22 347 091**	**22 314 920**	**22 314 920**	**262 947**	**26 027 224**	**27 864 261**	**29 386 461**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		7 694 759	17 883 919	20 657 169	9 390 341	9 149 952	9 149 952	259 135	11 252 672	11 252 672	11 252 672
Reserves	4	6 258 620	489 569	292 225	12 956 750	13 164 968	13 164 968	3 812	14 258 632	16 173 383	17 776 216
Minorities interests									515 920	438 206	357 573
TOTAL COMMUNITY WEALTH/EQUITY	5	**13 953 379**	**18 373 488**	**20 949 394**	**22 347 091**	**22 314 920**	**22 314 920**	**262 947**	**26 027 224**	**27 864 261**	**29 386 461**

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: eThekwini(ETH) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		10 648 385	12 576 015	14 842 326	16 638 851	16 736 184	16 736 184	16 799 224	19 359 110	11 472 626	25 445 472
Government - operating	1	1 975 894	4 875 030	1 483 128	1 595 400	1 746 612	1 746 612	4 313 326	1 899 750	1 862 935	2 049 192
Government - capital	1			2 271 869	2 070 419	2 046 646	2 046 646		2 200 491	2 489 911	2 169 968
Interest				289 847	282 265	310 524	310 524		320 061	366 683	371 277
Dividends											
Payments											
Suppliers and employees		(3 259 220)	(3 783 161)	(14 337 813)	(16 221 850)	(16 484 513)	(16 484 513)	(4 962 706)	(17 942 016)	(20 945 455)	(24 550 570)
Finance charges		(7 445 915)	(9 132 312)	(480 942)	(889 488)	(1 111 637)	(1 111 637)	(12 666 572)	(1 194 934)	(1 396 157)	(1 481 691)
Transfers and grants	1	(58)		(149 977)	(159 517)	(167 119)	(167 119)		(166 319)	(168 434)	(175 844)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 919 088**	**4 535 571**	**3 918 438**	**3 316 080**	**3 076 697**	**3 076 697**	**3 483 271**	**4 476 143**	**(6 317 890)**	**3 827 805**
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				78 943	21 809	21 760	21 760		42 810	25 911	(14 039)
Decrease in non-current debtors				21 685							
Decrease in other non-current receivables				547 441	19 790	19 790	19 790		(22 712)	(23 198)	(21 348)
Decrease (increase) in non-current investments		2 131 314	(1 840 446)	288 321	27 044	27 044	27 044	(346 462)	(30 610)	(29 302)	(26 342)
Payments											
Capital assets		(3 338 290)	(5 239 350)	(6 427 411)	(5 370 572)	(5 125 772)	(5 125 772)	(3 168 315)	(5 082 596)	(5 203 560)	(6 465 822)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(1 206 975)**	**(7 079 796)**	**(5 491 021)**	**(5 301 929)**	**(5 057 178)**	**(5 057 178)**	**(3 514 777)**	**(5 093 108)**	**(5 230 149)**	**(6 527 551)**
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		950 000	1 050 000					2 000 000			
Borrowing long term/refinancing				2 900 000	2 280 000	2 504 514	2 504 514		2 000 000	2 000 000	2 000 000
Increase (decrease) in consumer deposits		56 997	4 572	124 848	114 612	114 612	114 612	5 448	26 319	45 501	105 051
Payments											
Repayment of borrowing		(597 080)	(295 758)	(295 635)	(526 249)	(526 249)	(526 249)	(601 789)	(625 146)	(781 070)	(932 502)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**409 918**	**758 814**	**2 729 213**	**1 868 363**	**2 092 877**	**2 092 877**	**1 403 659**	**1 401 173**	**1 264 431**	**1 172 549**
NET INCREASE/(DECREASE) IN CASH HELD		**1 122 030**	**(1 785 411)**	**1 156 630**	**(117 486)**	**112 396**	**112 396**	**1 372 153**	**784 208**	**(10 283 609)**	**(1 527 197)**
Cash/cash equivalents at the year begin:	2	**3 640 389**	**4 762 419**	**284 233**	**2 834 703**	**2 834 703**	**2 834 703**	**1 711 251**	**3 329 549**	**4 113 757**	**(6 169 852)**
Cash/cash equivalents at the year end:	2	**4 762 419**	**2 977 008**	**1 440 863**	**2 717 217**	**2 947 098**	**2 947 098**	**3 083 404**	**4 113 757**	**(6 169 852)**	**(7 697 049)**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: eThekwini(ETH) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue &		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CAPITAL EXPENDITURE										
Total New Assets	1	**4 724 583**	**5 827 764**	**6 509 183**	**5 370 572**	**5 125 772**	**5 125 772**	**5 097 529**	**5 213 560**	**6 475 822**
Infrastructure - Road Transport		734 999	891 638	958 735	675 502	660 247	660 247	744 341	717 510	828 000
Infrastructure - Electricity		130 541	470 988	572 444	868 830	772 944	772 944	873 567	730 238	816 422
Infrastructure - Water		528 683	1 124 968	1 673 109	762 100	822 072	822 072	532 835	520 839	662 500
Infrastructure - Sanitation		286 192	264 606	391 952	543 661	329 115	329 115	508 200	542 250	962 000
Infrastructure - Other		349 261	487 866	164 082	1 961 704	1 994 684	1 994 684	2 081 963	2 419 627	2 680 832
Infrastructure		*2 029 676*	*3 240 064*	*3 760 323*	*4 811 797*	*4 579 062*	*4 579 062*	*4 740 906*	*4 930 464*	*5 949 754*
Community		1 234 817	1 196 037	559 257	187 336	186 630	186 630	56 820	57 383	150 000
Heritage assets		330	(330)	11 329						
Investment properties		110	807	15 514						
Other assets	6	1 459 650	1 391 185	2 096 449	371 439	360 080	360 080	299 803	225 713	376 068
Agricultural assets										
Biological assets										
Intangibles				66 311						
Total Renewal of Existing Assets	2	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		734 999	891 638	958 735	675 502	660 247	660 247	744 341	717 510	828 000
Infrastructure - Electricity		130 541	470 988	572 444	868 830	772 944	772 944	873 567	730 238	816 422
Infrastructure - Water		528 683	1 124 968	1 673 109	762 100	822 072	822 072	532 835	520 839	662 500
Infrastructure - Sanitation		286 192	264 606	391 952	543 661	329 115	329 115	508 200	542 250	962 000
Infrastructure - Other		349 261	487 866	164 082	1 961 704	1 994 684	1 994 684	2 081 963	2 419 627	2 680 832
Infrastructure		*2 029 676*	*3 240 064*	*3 760 323*	*4 811 797*	*4 579 062*	*4 579 062*	*4 740 906*	*4 930 464*	*5 949 754*
Community		1 234 817	1 196 037	559 257	187 336	186 630	186 630	56 820	57 383	150 000
Heritage assets		330	(330)	11 329	-	-	-	-	-	-
Investment properties		110	807	15 514	-	-	-	-	-	-
Other assets	6	1 459 650	1 391 185	2 096 449	371 439	360 080	360 080	299 803	225 713	376 068
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	66 311	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		**4 724 583**	**5 827 764**	**6 509 183**	**5 370 572**	**5 125 772**	**5 125 772**	**5 097 529**	**5 213 560**	**6 475 822**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport		734 999	891 638	958 735	7 397 470	660 247	660 247	7 125 253	7 119 411	7 385 084
Infrastructure - Electricity		130 541	470 988	572 444	3 704 018	772 944	772 944	6 327 113	6 183 784	6 269 968
Infrastructure - Water		528 683	1 124 968	1 673 109	3 939 112	822 072	822 072	6 488 868	6 471 990	6 502 125
Infrastructure - Sanitation		286 192	264 606	391 952	5 195 803	329 115	329 115	3 983 772	4 012 956	4 429 408
Infrastructure - Other		349 261	487 866	164 082	7 420 830	1 994 684	1 994 684	5 188 214	5 396 052	5 636 356
Infrastructure		*2 029 676*	*3 240 064*	*3 760 323*	*27 657 233*	*4 579 062*	*4 579 062*	*29 113 219*	*29 184 193*	*30 222 941*
Community		1 234 817	1 196 037	559 257	4 022 558	186 630	186 630	4 663 568	4 650 336	4 735 702
Heritage assets		330	(330)	11 329	29 052			21 031	21 031	21 031
Investment properties		110	807	15 514	334 996			299 585	301 003	301 055
Other assets	6	1 459 650	1 391 185	2 096 449	7 602 580	360 080	360 080	9 493 398	9 523 166	9 651 192
Agricultural assets										
Biological assets										
Intangibles				66 311				605 322	550 464	560 058
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		**4 724 583**	**5 827 764**	**6 509 183**	**39 646 418**	**5 125 772**	**5 125 772**	**44 196 123**	**44 230 193**	**45 491 980**
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment		888 162	1 060 719	1 079 106	1 428 494	1 428 420	1 428 420	1 639 561	1 721 520	1 721 997
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		**888 162**	**1 060 719**	**1 079 106**	**1 428 494**	**1 428 420**	**1 428 420**	**1 639 561**	**1 721 520**	**1 721 997**
% of capital exp on renewal of assets		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal and R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure										
Total Repairs and Maintenance Expenditure		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Including repairs and maintenance to agricultural, biological and intangible assets

Kwazulu-Natal: eThekwini(ETH) - Table A10 Basic Service Delivery Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Household service targets	1									
Water:										
Piped water inside dwelling		713	730	636	814	814	775	717	735	758
Piped water inside yard (but not in dwelling)		27	35	38	43	43	41	34	35	33
Using public tap (at least min.service level)	2	151	162	201	105	105	201	231	231	230
Other water supply (at least min.service level)	4	2								
Minimum Service Level and Above sub-total		894	928	875	962	962	1 017	982	1 001	1 021
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4	33	17	82	1	1	1			
No water supply										
Below Minimum Service Level sub-total		33	17	82	1	1	1	-	-	-
Total number of households	5	**927**	**945**	**957**	**964**	**963**	**1 018**	**982**	**1 001**	**1 021**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		660	675	543	852	852	559	616	632	646
Flush toilet (with septic tank)		30		37			37	37	37	37
Chemical toilet				89			91	91	91	91
Pit toilet (ventilated)		80	87	40			40	40	40	40
Other toilet provisions (> min.service level)		2	4	26	39	39	43	50	56	69
Minimum Service Level and Above sub-total		772	766	735	891	891	770	834	856	883
Bucket toilet										
Other toilet provisions (< min.service level)		154	181	221	72	72	129	148	144	137
No toilet provisions										
Below Minimum Service Level sub-total		154	181	221	72	72	129	148	144	137
Total number of households	5	**927**	**947**	**956**	**963**	**963**	**899**	**982**	**1 000**	**1 020**
Energy:										
Electricity (at least min.service level)		324	326	327	332	332	329	332	335	339
Electricity - prepaid (min.service level)		263	276	290	290	290	302	305	308	311
Minimum Service Level and Above sub-total		587	602	617	622	622	631	637	643	650
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources		340	343	340	341	341	341	345	358	371
Below Minimum Service Level sub-total		340	343	340	341	341	341	345	358	371
Total number of households	5	927	945	957	963	963	972	982	1 001	1 021
Refuse:										
Removed at least once a week		927	945	957	963	963	963	982	1 001	1 021
Minimum Service Level and Above sub-total		927	945	957	963	963	963	982	1 001	1 021
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	**927**	**945**	**957**	**963**	**963**	**963**	**982**	**1 001**	**1 021**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		984	1 012	359	507	507	507	360	360	360
Sanitation (free minimum level service)				359	467	467	467	360	360	360
Electricity/other energy (50kwh per household per month)		56	65	61	61	61	61	65	65	65
Refuse (removed at least once a week)				530	391	391	641	691	691	691
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		164 904	234 420	659 542	659 542	659 532	659 542	802 526	878 765	962 248
Sanitation (free sanitation service)				179 495	179 000	179 000	179 495	182 327	199 778	213 762
Electricity/other energy (50kwh per household per month)		13 720	23 891	31 626	41 616	41 616	41 616	48 275	58 926	74 007
Refuse (removed once a week)				258 141	258 141		258 141	274 920	292 790	311 821
Total cost of FBS provided (minimum social package)		**178 624**	**258 311**	**1 128 804**	**1 138 299**	**880 148**	**1 138 794**	**1 308 048**	**1 430 259**	**1 561 839**
Highest level of free service provided										
Property rates (value threshold)		36	120	120	120	120	120	120	120	120
Water (kilolitres per household per month)		6	9	9	9	9	9	9	9	9
Sanitation (kilolitres per household per month)					9	9	9	9	9	9
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		50	65	65	65	65	65	65	65	65
Refuse (average litres per week)					190	190	190	190	190	190
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)			58 599	456 837	443 846	443 846	457 674	465 696	498 296	535 668
Property rates (other exemptions, reductions and rebates)		81 000	797 178	530 098	614 768	614 768	635 511	698 546	747 443	803 502
Water		145 354	234 400	659 542	659 542	659 542	659 542	802 526	878 765	962 248
Sanitation				179 495	179 495	179 495	179 495	182 327	197 825	214 640
Electricity/other energy		28 000	23 530	31 047	39 659	39 659	38 422	46 489	56 860	71 448
Refuse				258 141	258 141	258 141	274 920	274 920	292 790	311 821
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		**254 354**	**1 113 707**	**2 115 160**	**2 195 451**	**2 195 451**	**2 245 564**	**2 470 504**	**2 671 979**	**2 899 328**

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Kwazulu-Natal: eThekwini(ETH) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	4 762 419	2 977 008	1 440 863	2 717 217	2 947 098	2 947 098	3 083 404	4 113 757	(6 169 852)	(7 697 049)
Cash + investments at the yr end less applications - R'000	18(1)b	2	1 382 919	(627 922)	(1 685 012)	(1 624 261)	(3 131 412)	(3 131 412)	(12 924)	571 328	(332 025)	(337 399)
Cash year end/monthly employee/supplier payments	18(1)b	3	5.7	2.7	1.1	2.0	2.1	2.1	1.2	2.5	(3.4)	(3.6)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	4 155 020	2 778 435	2 458 943	2 610 706	2 583 479	2 583 479	3 673 179	2 667 969	3 210 495	2 855 151
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	9.3%	18.3%	27.3%	(5.8%)	(6.0%)	78.0%	10.6%	12.3%	14.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	89.1%	93.2%	99.4%	94.5%	95.7%	95.7%	34%	99.0%	51.2%	99.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.0%	4.5%	4.6%	2.4%	2.4%	2.4%	1.4%	2.5%	2.9%	2.6%
Capital payments % of capital expenditure	18(1)c;19	8	70.7%	89.9%	98.7%	100.0%	100.0%	100.0%	44.7%	99.7%	99.8%	99.8%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	68.9%	77.4%	81.3%	81.3%	0.0%	77.0%	82.1%	49.4%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	30.0%	19.6%	4.7%	(4.0%)	0.0%	(99.1%)	11325.2%	7.5%	6.4%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	(5.7%)	(72.6%)	250.4%	(0.0%)	0.0%	(99.7%)	(70.1%)	(3.6%)	(33.1%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Kwazulu-Natal: eThekwini(ETH) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			15.3%	24.3%	33.3%	0.2%	0.0%	84.0%	16.6%	18.3%	20.4%
% incr Property Tax	18(1)a			2.3%	8.3%	(0.7%)	3.1%	0.0%	76.2%	6.3%	6.7%	7.3%
% incr Service charges - electricity revenue	18(1)a			23.6%	26.0%	26.7%	0.1%	0.0%	85.6%	19.9%	22.3%	25.5%
% incr Service charges - water revenue	18(1)a			(2.1%)	10.0%	33.9%	0.3%	0.0%	88.3%	9.5%	8.2%	4.3%
% incr Service charges - sanitation revenue	18(1)a			0.4%	3.9%	766.7%	0.0%	0.0%	43.6%	10.2%	8.5%	7.9%
% incr Service charges - refuse revenue	18(1)a			7.1%	128.9%	4.9%	2.1%	0.0%	95.4%	6.3%	6.6%	10.6%
% incr in Service charges - other	18(1)a			(11.8%)	6.0%	5.0%	0.7%	0.0%	72.1%	(1.2%)	5.2%	6.5%
Total billable revenue	18(1)a		9 466 888	10 503 776	12 450 922	15 079 533	15 169 235	15 169 235	27 618 733	17 201 548	19 729 914	23 091 031
Service charges			5 488 458	6 327 352	7 863 974	10 483 983	10 507 890	10 507 890	19 329 374	12 248 267	14 488 609	17 450 288
Property rates			3 830 709	3 918 685	4 243 653	4 212 852	4 345 552	4 345 552	7 656 161	4 620 707	4 932 164	5 290 310
Service charges - electricity revenue			3 711 512	4 585 577	5 777 841	7 322 521	7 332 017	7 332 017	13 606 189	8 791 326	10 755 626	13 503 624
Service charges - water revenue			1 451 116	1 419 997	1 562 168	2 092 322	2 098 322	2 098 322	3 951 567	2 297 611	2 486 557	2 592 480
Service charges - sanitation revenue			65 350	65 633	68 187	590 963	590 963	590 963	848 620	651 125	706 170	761 749
Service charges - refuse removal			140 034	149 972	343 263	359 984	367 584	367 584	718 195	390 612	416 548	460 677
Service charges - other			120 445	106 174	112 516	118 194	119 004	119 004	204 802	117 594	123 707	131 758
Rental of facilities and equipment			147 720	257 739	343 295	382 697	315 793	315 793	633 199	332 574	309 141	350 433
Capital expenditure excluding capital grant funding			1 905 572	3 621 108	4 209 800	2 944 582	3 079 126	3 079 126	6 012 121	2 598 098	2 436 170	4 051 957
Cash receipts from ratepayers	18(1)a		10 648 385	12 576 015	14 864 011	16 638 851	16 736 184	16 736 184	16 799 224	19 359 110	11 472 626	25 445 472
Ratepayer & Other revenue	18(1)a		11 186 053	12 463 469	14 759 000	16 638 854	16 755 104	16 755 104	31 888 322	19 119 539	21 949 733	25 233 868
Change in consumer debtors (current and non-current)			764 233	1 031 603	194 072	960 759	726 078	726 078	(5 882 279)	(440 053)	450 524	333 433
Operating and Capital Grant Revenue	18(1)a		3 391 334	3 868 778	3 754 997	3 665 818	3 793 258	3 793 258	4 605 502	4 100 241	4 352 846	4 219 160
Capital expenditure - total	20(1)(vi)		4 724 583	5 827 764	6 509 183	5 370 572	5 125 772	5 125 772	7 086 227	5 097 529	5 213 560	6 475 822
Capital expenditure - renewal	20(1)(vi)		–	–	–	–	–	–	–	–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			–	–	–	–	–	–	–	–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			764 233	1 031 603	194 072	960 759	726 078	726 078	(5 882 279)	(440 053)	450 524	333 433

Kwazulu-Natal: eThekwini(ETH) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**2 029 676**	**3 240 064**	**3 760 323**	**4 811 797**	**4 579 062**	**4 579 062**	**4 740 906**	**4 930 464**	**5 949 754**
Infrastructure - Road Transport		734 999	891 638	958 735	675 502	660 247	660 247	744 341	717 510	828 000
Roads, Pavements, Bridges and Storm Water		734 999	891 638	958 735	675 502	660 247	660 247	744 341	717 510	828 000
Infrastructure - Electricity		130 541	470 988	572 444	868 830	772 944	772 944	873 567	730 238	816 422
Electricity Reticulation		120 696	464 918	534 238	868 830	772 944	772 944	873 567	730 238	816 422
Street Lighting		9 845	6 070	38 206						
Infrastructure - Water		*528 683*	*1 124 968*	*1 673 109*	*762 100*	*822 072*	*822 072*	*532 835*	*520 839*	*662 500*
Water Reservoirs and Reticulation		528 683	1 124 968	1 673 109	762 100	822 072	822 072	532 835	520 839	662 500
Infrastructure - Sanitation		286 192	264 606	391 952	543 661	329 115	329 115	508 200	542 250	962 000
Sewerage Purification and Reticulation		286 192	264 606	391 952	543 661	329 115	329 115	508 200	542 250	962 000
Infrastructure - Other		349 261	487 866	164 082	1 961 704	1 994 684	1 994 684	2 081 963	2 419 627	2 680 832
Waste Mangement		26 047	60 990	42 648	101 100	86 908	86 908	163 000	105 800	100 000
Transportation	2	56 773	284 252	25 684	344 349					
Housing					1 182 700	1 182 700	1 182 700	1 535 013	1 783 829	1 175 822
Gas					6 600					
Other	3	266 441	142 623	95 750	326 955	725 076	725 076	383 950	529 998	1 405 010
Community		**1 234 817**	**1 196 037**	**559 257**	**187 336**	**186 630**	**186 630**	**56 820**	**57 383**	**150 000**
Parks and Gardens		10 786			7 300	12 604	12 604	6 750	6 773	8 500
Sportfields		1 123 906			90 286	11 246	11 246	11 100	6 500	11 000
Community Halls		447	6 921	3 533	4 850	13 355	13 355	2 720	2 350	3 000
Libraries		*2 492*	*3 890*	*7 488*	*4 800*	*6 201*	*6 201*	*5 000*	*1 000*	*100 000*
Recreational Facilities		80 227	1 113 321	537 687	15 350	9 699	9 699	3 920	5 800	3 000
Security and Policing		816	16 221	61	11 000					
Buses	7					112 000	112 000			
Clinics		13 347	23 509		8 500	8 500	8 500	19 500	17 500	15 000
Museums and Art Galleries			339	174	4 100	8 446	8 446	1 700	2 057	6 500
Other		2 796	31 836	10 313	41 150	4 579	4 579	6 130	15 403	3 000
Heritage Assets		**330**	**(330)**	**11 329**	**-**	**-**	**-**	**-**	**-**	**-**
Heritage Assets		330	(330)	11 329						
Investment properties		**110**	**807**	**15 514**	**-**	**-**	**-**	**-**	**-**	**-**
Investment properties		110	807	15 514						
Other Assets		**1 459 650**	**1 391 185**	**2 096 449**	**371 439**	**360 080**	**360 080**	**299 803**	**225 713**	**376 068**
General Vehicles		*167 928*	*324 162*	*178 791*	*76 500*	*38 360*	*38 360*	*48 140*	*51 000*	*138 500*
Specialised Vehicles	10	-	-	-	13 000	13 000	13 000	10 000	8 383	5 000
Plant and Equipment		148 675	684 245	1 530 184	59 817	78 293	78 293	90 070	126 892	135 068
Office Equipment		148 264	65 137	151 111	132 922	15 790	15 790	2 103		
Abattoirs										
Markets		11 089	6 191	6 198	10 700	7 581	7 581	7 904	10 438	13 000
Civic Land and Buildings					41 500	35 000	35 000	28 000	16 000	32 000
Other Land and Buildings		945 984	287 721	25 840		77 856	77 856	69 586	13 000	52 500
Other		37 710	23 729	204 325	37 000	94 200	94 200	44 000		
Agricultural Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Agricultural Assets										
Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets										
Intangibles		**-**	**-**	**66 311**	**-**	**-**	**-**	**-**	**-**	**-**
Intangibles				66 311						
Total Capital Expenditure on new assets	1	**4 724 583**	**5 827 764**	**6 509 183**	**5 370 572**	**5 125 772**	**5 125 772**	**5 097 529**	**5 213 560**	**6 475 822**

Specialised Vehicles		**-**	**-**	**-**	**13 000**	**13 000**	**13 000**	**10 000**	**8 383**	**5 000**
Refuse										
Fire					13 000	13 000	13 000	10 000	8 383	5 000
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: eThekwini(ETH) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-

Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required" by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: eThekwini(ETH) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-

Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'